

Presentment Date and Time: August 29, 2013 at 12:00 p.m. (ET)

MORRISON & FOERSTER LLP

1290 Avenue of the Americas

New York, New York 10104

Telephone: (212) 468-8000

Facsimile: (212) 468-7900

Gary S. Lee

Norman S. Rosenbaum

Jordan A. Wishnew

*Counsel for the Debtors and Debtors in
Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**NOTICE OF PRESENTMENT OF PROPOSED ORDER GRANTING
DEBTORS' THIRTEENTH OMNIBUS OBJECTION TO CLAIMS
(NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

PLEASE TAKE NOTICE that on July 3, 2013, the debtors and debtors in possession in the above-captioned cases (collectively, the “Debtors”)¹ filed the *Debtors’ Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* [Docket No. 4147] (the “Omnibus Objection”).

PLEASE TAKE FURTHER NOTICE that on August 27, 2013, in connection with the Omnibus Objection, the Debtors filed a Notice of Adjournment of Hearing on the Omnibus Objection [Docket No. 4847] (the “Notice of Adjournment”). Pursuant to the Notice of

¹ The names of the Debtors in these cases and their respective tax identification numbers are identified on Exhibit 1 to the Affidavit of James Whitlinger, Chief Financial Officer of Residential Capital, LLC, in Support of Chapter 11 Petitions and First Day Motions [Docket No. 6] (the “Whitlinger Affidavit”).

Adjournment, the following matters relating to the Omnibus Objection have been adjourned to the omnibus hearing scheduled for September 11, 2013:

- J. Dennis Semler, Tulsa County Treasurer (Claim No. 208);
- Rose Plympton, Treasurer in and for the County of Elmore (Claim No. 2455); and
- Butte County Tax Collector (Claim No. 1104).

PLEASE TAKE FURTHER NOTICE that for the remaining matters relating to the Omnibus Objection, the Debtors will present the proposed *Order Granting Debtors' Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* (the “Proposed Order”), annexed hereto as Exhibit 1, to the Honorable Martin Glenn, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, Room 501, for signature on **August 29, 2013 at 12:00 p.m. (Prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that a copy of the Omnibus Objection and Proposed Order may be obtained via PACER at <http://www.nysb.uscourts.gov> or from the Debtors' restructuring website at www.kccllc.net/rescap.

Dated: August 27, 2013
New York, New York

/s/ Norman S. Rosenbaum
Gary S. Lee
Norman S. Rosenbaum
Jordan A. Wishnew
MORRISON & FOERSTER LLP
1290 Avenue of the Americas
New York, New York 10104
Telephone: (212) 468-8000
Facsimile: (212) 468-7900

*Counsel for the Debtors and
Debtors in Possession*

EXHIBIT 1

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**ORDER GRANTING DEBTORS' THIRTEENTH OMNIBUS OBJECTION TO
CLAIMS (NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

Upon the thirteenth omnibus claims objection, dated July 3, 2013 (the “Thirteenth Omnibus Claims Objection”),¹ of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the No Liability Tax Claims on the grounds that each No Liability Tax Claim represents a tax obligation for which the Debtors have no liability, all as more fully described in the Thirteenth Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Thirteenth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Thirteenth Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Thirteenth Omnibus Claims Objection having been

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Thirteenth Omnibus Claims Objection.

provided, and it appearing that no other or further notice need be provided; and upon consideration of the Thirteenth Omnibus Claims Objection and the Declaration of Deanna Horst in Support of Debtors' Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims), annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Thirteenth Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Thirteenth Omnibus Claims Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Thirteenth Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that, each No Liability Tax Claim listed on Exhibit A annexed hereto is hereby disallowed and expunged as indicated on Exhibit A; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is authorized and directed to expunge from the claims register the No Liability Tax Claims identified on the schedule annexed as Exhibit A hereto pursuant to this Order; and it is further

ORDERED that the following matters relating to the Omnibus Objection have been adjourned to the omnibus hearing scheduled for September 11, 2013:

- J. Dennis Semler, Tulsa County Treasurer (Claim No. 208);
- Rose Plympton, Treasurer in and for the County of Elmore (Claim No. 2455); and
- Butte County Tax Collector (Claim No. 1104); and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Thirteenth Omnibus Claims Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A annexed to this Order, and the Debtors' and all party in interest's rights to object on any basis are expressly reserved with respect to any such claim not listed on Exhibit A annexed hereto, and any claim that is listed on Exhibit A to the extent this Court grants any claimant leave to amend its No Liability Tax Claim under section 502(d) of the Bankruptcy Code; and it is further

ORDERED that this Order shall be a final order with respect to each of the No Liability Tax Claims identified on Exhibit A, annexed hereto, as if each such No Liability Tax Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2013
New York, New York

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
1	Alachua County Tax Collector PO BOX 140960 GAINESVILLE, FL 32614-0960	410	08/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$583.10 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
2	Allen County Treasurer 1 East Main Street, Suite 104 Fort Wayne, IN 46802-1811	91	06/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,510.30 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
3	AMADOR COUNTY TAX COLLECTOR ATTN - MICHAEL E RYAN 810 COURT STREET JACKSON, CA 95642-2132	762	09/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$733.69 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
4	Austin County Appraisal District Michael J. Darlow Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 North Loop West Suite 600 Houston , TX 77008	6266	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$13,931.87 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
5	Barry Willingham Cullman County Revenue Commission PO Box 2220 Cullman, AL 35056-2220	212	06/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$267.22 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
6	Belmont County Treasurer 101 W Main St St Clairsville, OH 43950	732	09/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,544.68 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
7	Black Hawk County Treasurer 316 E Fifth St Waterloo, IA 50703	1440	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$5,778.50 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
8	BOOTHBAY HARBOR TOWN TOWN OF BOOTHBAY HARBOR 11 HOWARD ST BOOTHBAY HARBOR, ME 04538	1011	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
9	Brown County Appraisal District, Collecting Property Taxes for The County of Brown, Texas, Brown County Road and Flood and Br Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2034	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,366.13 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
10	BURTON CITY TREASURER 4303 S CENTER ROAD BURTON, MI 48519	917	10/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,505.23 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
11	CARRABASET VALLEY TOWN 1001 CARRIAGE RD TOWN OF CARRABASSETT VALLEY CARRABASSETT, ME 04947	514	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,035.59 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
12	CHARTIER HOUSTON SCHOOL DISTRICT 2 BUCCANEER DR T C OF CHARTIER HOUSTON SCH DIST HOUSTON, PA 15342	747	09/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$590.78 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
13	Chatham County Tax Commissioner P.O. Box 8324 Savannah, GA 31412	48	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,688.99 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
14	Cheorkee County Tax Commissioner 2780 Marietta Hwy Canton, GA 30114	1350	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,676.74 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Real Estate Holdings, LLC	12-12062	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
15	Cheorkee County Tax Commissioner 2780 Marietta Hwy Canton, GA 30114	1356	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,216.39 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
16	City and County of Denver / Treasury Attn Karen Katros, Bankruptcy Analyst 201 W. Colfax Avenue, Department 1001 Denver, CO 80202	5962	11/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$15,594.13 Secured \$0.00 Priority \$0.00 General Unsecured	EPRE LLC	12-12024	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
17	City of Alexandria, Virginia Attn Shanta Washington Revenue Division PO Box 178 Alexandria, VA 22313	1988	10/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$561.35 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
18	City of Battle Creek P.O. Box 1717 Battle Creek, MI 49016-1717	1569	10/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,101.64 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
19	City of Burleson Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	14	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,429.38 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
20	City of Cleburne Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	18	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$809.45 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
21	City of Edinburg Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	193	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$594.14 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
22	City of Garland c/o Gay, McCall, Isaacks, Gordon & Roberts, P.C. 1919 S. Shiloh Road, Suite 310, LB40 Garland, TX 75042	1100	10/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$591.91 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
23	City of Joshua Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. PO Box 13430 Arlington, TX 76094-0430	16	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$368.18 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
24	City of Mesquite and Mesquite Independent School District c/o Schuerenberg & Grimes, P.C. Gary Allmon Grimes 120 W. Main Street, Suite 201 Mesquite, TX 75149	57	06/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,349.43 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
25	City of Mesquite and Mesquite Independent School District Gary Allmon Grimes c/o Schuerenberg & Grimes, P.C. 120 W. Main #201 Mesquite, TX 75149	1014	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,665.52 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
26	City of Mesquite and/or Mesquite Independent School District c/o Schuerenberg & Grimes, P.C. Gary Allmon Grimes 120 W. Main #201 Mesquite, TX 75149	1012	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,854.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
27	CITY OF NEWPORT NEWS PO BOX 975 NEWPORT NEWS, VA 23607	1328	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,436.38 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
28	City of Raleigh City Attorneys Office One Exchange Plaza, Suite 1020 City of Raleigh-Raleigh Raleigh, NC 27601	6043	11/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$409.69 Secured \$0.00 Priority \$175.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
29	CLARK COUNTY TREASURER 1300 FRANKLIN STREET 2ND FLOOR VANCOUVER, WA 98660	652	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,068.99 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
30	CLARKE COUNTY TAX COMMISSIONER PO BOX 1768 ATHENS, GA 30603	282	07/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$10,128.97 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
31	Clay County Tax Collector PO Box 218 Green Cove Springs, FL 32043	127	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$729.12 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
32	Clay County Tax Collector PO Box 218 Green Cove Springs, FL 32043	141	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$813.28 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
33	COFFEE COUNTY ENTERPRISE 101 S EDWARDS REVENUE COMMISSIONER ENTERPRISE, AL 36330	596	09/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$2,251.09 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
34	Collingsworth County Appraisal District DWayne Peeples Carter Perdue, Brandon, Fielder, Collins & Mott LLP PO Box 9132 Amarillo, TX 79105-9132	403	08/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$954.07 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
35	Coppell ISD Elizabeth Weller Linebarger Goggan Blair & Sampson, LLP 2323 Bryan Street, Ste 1600 Dallas, TX 75201	29	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$269.50 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
36	Crowley Independent School District Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	6	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,017.59 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
37	Cumberland County Tax Collector PO Box 449 Fayetteville, NC 28302	742	09/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,278.23 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
38	Cumberland County Tax Collector PO Box 449 Fayetteville, NC 28302	743	09/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$755.56 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
39	DALTON TOWN TAX COLLECTOR OF DALTON TOWN 756 DALTON RD DALTON, NH 03598-5730	1407	10/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$11,967.28 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
40	DEFIANCE COUNTY Defiance County Treasurer, Vickie Myers 501 Second Street, Suite 101 Defiance , OH 43512	1395	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
41	Denton Independence School District Sawko & Burroughs, P.C. 1172 Bent Oaks Dr. Denton, TX 76210	469	09/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$15,187.36 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
42	Denton Independent School District Sawko & Burroughs, P.C. 1172 Bent Oaks Dr. Denton, TX 76210	431	08/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$15,187.36 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
43	Dodge County, State of Wisconsin c/o Tom Luz, Esq. 370 Lexington Avenue, 24th Fl New York, NY 10017	239	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,048.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
44	Don Armstrong, Property Tax Commissioner Shelby County Property Tax Commission PO Box 1298 Columbiana, AL 35051	348	07/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,072.44 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
45	Don Armstrong, Property Tax Commissioner Shelby County Property Tax Commission PO Box 1298 Columbiana, AL 35051	346	07/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$996.84 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
46	Douglas County Tax Commissioner P.O. Box 1177 Douglasville, GA 30133	413	08/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,249.95 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
47	Douglas County Tax Commissioner P.O. Box 1177 Douglasville, GA 30133	411	08/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$275.92 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
48	Edinburg CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	199	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,160.02 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
49	EL PASO CO WID NO. 1 DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	177	06/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
50	FAYETTE COUNTY TAX COMMISSIONER PO BOX 70 140 W STONEWALL AVE 110 FAYETTEVILLE, GA 30214	556	09/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$13,429.38 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
51	Fresno County Tax Collector PO Box 1192 Fresno, CA 93715	2740	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$568.67 Secured \$0.00 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
52	Fresno County Tax Collector PO Box 1192 Fresno, CA 93715	2746	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$250.72 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
53	Frisco ISD Tax Assessor/Collector c/o Gay McCall Isaacks et al 777 East 15th Street Plano, TX 75074	1959	10/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,517.52 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
54	GADSEN COUNTY 16 S CALHOUN ST PO BOX 817 QUINCY, FL 32351	863	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,419.21 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
55	Garland Independent School District c/o Gay, McCall, Isaacks, Gordon & Roberts, P.C. 1919 S. Shiloh Road, Suite 310, LB40 Garland, TX 75042	1101	10/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,691.33 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
56	Garland Independent School District c/o Gay, McCall, Isaacks, Gordon & Roberts, P.C. 1919 S. Shiloh Road, Suite 310, LB40 Garland, TX 75042	1097	10/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$967.30 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
57	Greene County Collector of Revenue Collector of Revenue 940 N. Boonville Ave. Springfield, MO 65802	149	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,330.89 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
58	Guildford County Tax Department PO Box 3328 Greensboro, NC 27402	571	09/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,256.97 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
59	HARNETT COUNTY TAX COLLECTOR COUNTY COURTHOUSE PO BOX 250 LILLINGTON, NC 27546	4488	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,267.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
60	Harry E Hagen Treasurer-Tax Collector PO Box 579 Santa Barbara, CA 93102	5964	11/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,305.27 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
61	Harry E Hagen Treasurer-Tax Collector PO Box 579 Santa Barbara, CA 93102	5965	11/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,079.96 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
62	Hays CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5923	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,393.73 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
63	Hays CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	186	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,348.64 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
64	Hill County Appraisal District, Collecting Property Taxes for Malone Independent School District Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock , TX 78680-1269	2027	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$257.10 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
65	HOT SPRINGS COUNTY 415 ARAPAHOE ST MICKEY JEAN FORD TREASURER THERMOPOLIS, WY 82443	548	09/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,728.88 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
66	Howard County Assessors Office 220 N Main St Rm 226 Kokomo, IN 46901	1286	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$168.83 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
67	IREDELL COUNTY TAX COLLECTOR PO BOX 1027 TAX COLLECTOR STATESVILLE, NC 28687	641	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$702.16 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Asset Securities Corporation	12-12054	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
68	Iredell County Tax Collector Tax Collector PO BOX 1027 Statesville, NC 28687	640	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,891.89 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
69	Jack Tedder Taylor County PO Box 30 Perry, FL 32348	612	09/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
70	JACKSON COUNTY TAX COLLECTOR 2915 CANTY ST - SUITE B PASCAGOULA, MS 39567	5887	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,045.82 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
71	Jackson County Director of Collections Attn Bankruptcy Jackson County - Collection Department 415 E. 12th St. Room 100 Kansas City, MO 64106	343	07/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,099.91 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
72	JOHNSTON TOWN JOHNSTON TOWN- TAX COLLECTOR 1385 HARTFORD AVE JOHNSTON, RI 02919	1266	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$7,690.34 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
73	KALAMAZOO COUNTY TREASURER 201 W KALAMAZOO AVE KALAMAZOO, MI 49007	142	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,749.90 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
74	Ken Burton, Jr., Manatee County Tax Collector Susan D. Profant, CFCA, CLA, FRP, Paralegal 4333 US 301 North Ellenton, FL 34222	128	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,691.93 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
75	Ken Burton, Jr., Manatee County Tax Collector Susan D. Profant, CFCA, CLA, FRP, Paralegal 4333 US 301 North Ellenton, FL 34222	129	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$898.74 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
76	Ken Burton, Jr., Manatee County Tax Collector Susan D. Profant, CFCA, CLA, FRP, Paralegal 4333 US 301 North Ellenton, FL 34222	130	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,740.24 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
77	KNOX COUNTY TRUSTEE C/O CHADWICK B. TINDELL 400 MAIN ST RM 418 TRUSTEE KNOX COUNTY KNOXVILLE, TN 37902	951	10/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$504.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
78	Kristen M. Scalise, Summit County Fiscal Officer Regina M. VanVorous, Assistant Prosecuting Attorney 53 University Avenue, 7th Floor Akron, OH 44308	5278	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$7,106.22 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
79	Lake County Tax Collector Attn Bankruptcy P.O. Box 327 Tavares, FL 32778	5945	11/27/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
80	LAKE COUNTY TREASURER 2293 N MAIN ST CROWN POINT, IN 46307	842	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,053.55 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
81	LAKE COUNTY TREASURER 2293 N MAIN ST CROWN POINT, IN 46307	843	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,100.91 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
82	Liberty County Tax Commissioner 100 Main Street, Suite 1545 Hinesville, GA 31313	5359	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$490.85 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
83	Lien Solutions, LLC Albrektson & Wakild, LLC PO Box 648 Crestwood, KY 40014	1062	10/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,773.73 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
84	Live Oak CAD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	198	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,207.32 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
85	Macon-Bibb County Tax Commissioner c/o Blake Edwin Lisenby, Esq. Sell & Melton, LLP P.O. Box 229 Macon, GA 31202-0229	1213	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,703.64 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
86	MADISON CITY MADISON CITY TREASURER PO BOX 2999 210 MLK BLVD. RM 107 MADISON, WI 53703	4474	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,687.34 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
87	MADISON COUNTY TAX COLLECTOR LYNDA HALL TAX COLLECTOR MADISON COUNTY COURTHOUSE HUNTSVILLE, AL 35801-4820	1889	10/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,272.74 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
88	Maricopa County Treasurer Lori A. Lewis Maricopa County Attorneys Office 222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004	97	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$9,372.03 Secured \$0.00 Priority \$0.00 General Unsecured	ditech, LLC	12-12021	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
89	Maricopa County Treasurer Lori A. Lewis Maricopa County Attorneys Office 222 N. Central Avenue, Suite 1100 Phoenix, AZ 85004	108	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$946.82 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
90	MARTIN COUNTY TAX COLLECTOR 3485 SE WILLOUGHBY BLVD STUART, FL 34994	125	06/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,580.11 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
91	Mecklenburg County Tax Office PO Box 71063 Charlotte, NC 28272	366	08/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$757.23 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
92	Mecklenburg County Tax Office PO Box 71063 Charlotte, NC 28272	372	08/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$7,320.03 Priority \$20,893.31 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
93	Metropolitan Trustee of Metropolitan Government of Nashville & Davidson County Metropolitan Department of Law PO Box 196300 Nashville, TN 37219-6300	225	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$834.33 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
94	MONTGOMERY COUNTY 100 E MAIN ST RM 101 MONTGOMERY COUNTY TREASURER CRAWFORDSVILLE, IN 47933	3916	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$848.35 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
95	NEW HANOVER COUNTY 230 MARKETPLACE190 POB18000 ZP28406 TAX COLLECTOR WILMINGTON, NC 28403-1696	626	09/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,537.84 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
96	Park County Treasurer PO Box 638 Fairplay, CO 80440	947	10/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$734.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
97	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	226	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
98	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	227	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,237.35 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
99	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	235	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
100	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	229	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,700.11 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
101	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	230	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
102	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	231	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
103	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	232	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,272.84 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
104	PINAL COUNTY TREASURER DOLORES J DOOLITTLE PO BOX 729 FLORENCE, AZ 85132-3014	131	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,470.65 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
105	Placer County Tax Collector Placer County Tax Collectors Office 2976 Richardson Dr Auburn, CA 95603	5776	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$176.84 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
106	PLEASANTON ISD DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	173	06/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
107	PLEASANTON ISD DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	5775	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$910.22 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
108	PORTER COUNTY 155 INDIANA AVE STE 209 VALPARAISO, IN 46383	678	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,839.64 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
109	Prince Georges County, Maryland c/o Meyers, Rodbell & Rosenbaum, P.A. 6801 Kenilworth Avenue, Suite 400 Riverdale, MD 20737-1385	2164	11/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$352.87 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
110	Richardson Independent School District Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	4	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,204.11 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
111	RIVERSIDE COUNTY TAX COLLECTOR Attn Sheree Raphael 4080 LEMON ST RIVERSIDE, CA 92501	5909	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
112	RIVERSIDE COUNTY TAX COLLECTOR Attn Sheree Raphael 4080 LEMON ST RIVERSIDE, CA 92501	5911	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
113	SAN JUAN COUNTY PO BOX 880 100 S OLIVER STE 300 AZTEC, NM 87410	868	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,944.91 Secured \$0.00 Priority \$0.00 General Unsecured	Equity Investment I, LLC	12-12025	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
114	San Marcos CISD Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5919	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$931.43 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
115	San Mateo County Tax Collector 555 County Center, 1st Floor Redwood City, CA 94063-0966	2162	11/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,257.22 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
116	SCOTT COUNTY TREASURER 600 W 4TH ST DAVENPORT, IA 52801	924	10/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,110.30 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
117	Sebastian County Tax Collector P O Box 1358 Fort Smith, AR 72902	662	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$158.73 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
118	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	152	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,457.62 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
119	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	156	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,539.70 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
120	Seminole County Tax Collector Ray Valdes 1101 East First Street PO Box 630 Sanford, FL 32772	163	06/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,452.46 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
121	Shabbir A. Khan, San Joaquin County Tax Collector P.O. Box 2169 Stockton, CA 95201-2169	2246	11/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$529.25 Secured \$0.00 Priority \$0.00 General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
122	Sharon Troglin, Tax Commissioner Pickens County Tax Office 1266 East Church Street Suite 113 Jasper, GA 30143	6004	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,295.12 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
123	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	323	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$6,170.30 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
124	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	330	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,254.31 Secured \$0.00 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
125	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	321	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$738.83 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
126	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	322	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,278.88 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
127	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	325	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,650.17 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
128	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	326	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,939.81 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
129	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	327	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,536.71 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
130	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	328	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$365.82 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
131	Spring Meadows Municipal Utility District Young & Brooks, Attorneys 10000 Memorial Drive Suite 260 Houston , TX 77024	953	10/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,580.60 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
132	ST LUCIE COUNTY 2300 VIRGINIA AVE FORT PIERCE, FL 34982	5903	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Equity Investment I, LLC	12-12025	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
133	ST LUCIE COUNTY ST LUCIE COUNTY TAX COLLECTOR 2300 VIRGINIA AVE FORT PIERCE, FL 34982	5907	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Equity Investment I, LLC	12-12025	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
134	ST LUCIE COUNTY TAX COLLECTOR 2300 VIRGINIA AVE FT PIERCE, FL 34982	5906	11/26/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
135	St. Louis County Collector of Revenue 41 S Central Ave Clayton, MO 63105	135	06/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,505.67 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
136	Starr County Diane W. Sanders Linebarger Goggan Blair & Sampson, LLP P.O. Box 17428 Austin, TX 78760-7428	5916	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$91.55 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.
137	Tax Auth. for Washington Co., Maryland MD/Treasurers Office 35 W. Washington St., Suite 102 Hagerstown, MD 21740	104	06/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,054.10 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
138	The County of Brazos, Texas, Collecting Property Taxes for Itself and for The City of Bryan, Texas and Bryan Independent Scho Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2039	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,521.87 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Unpaid taxes cited within the Proof of Claim were for a period of time after the loan paid off or after the Real Estate Owned (REO) was sold.

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

THIRTEENTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
139	TIFT COUNTY TAX COMMISSIONER PO BOX 930 COUNTY COURTHOUSE TIFTON, GA 31793-0930	497	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,475.04 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Debtor was not a property owner. Debtors acted as the servicer of the underlying mortgage loan during the relevant period of time, and therefore is not liable for the unpaid taxes.
140	TOOLE COUNTY COUNTY COURTHOUSE 226 1ST ST S TOOLE COUNTY TREASURER SHELBY, MT 59474	480	09/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,866.67 Priority \$0.00 General Unsecured	Homecomings Financial, LLC	12-12042	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
141	Town of Boothbay Harbor 11 Howard St Boothbay Harbor, ME 04538	1010	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,114.78 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.
142	Town of Braintree John D. Finnegan, Esq. (BBO#646824) Tarlow, Breed, Hart & Rodgers, P.C. 101 Huntington Ave., Suite 500 Boston, MA 02199	1878	10/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$32.31 Secured \$0.00 Priority \$192.00 General Unsecured	Residential Capital, LLC	12-12020	Debtor is neither a Servicer nor property owner with respect to the underlying mortgage loan.